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San Francisco Assessment Appeals Board

Journal of Proceedings
(Combined Agendas and Minutes)

July – September
2002

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E-mail: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
July 08, 2002 To July 10, 2002
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 2000-0700
APPLICANT: MAIN PLAZA LLC
PARCEL NO.: 3740 033
PARCEL ADDRESS: 0211 0000 MAIN ST,
TOPIC: Base Year / New Construction
CURRENT ASSESSMENT: $43,821,804.00 APPLICANT'S OPINION: $18,931,804.00
TAXABLE YEAR: 1997
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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3) Hearing, discussion, and possible action involving:

APPLICATION 2000-0701
APPLICANT: MAIN PLAZA LLC
PARCEL NO.: 3740 033
PARCEL ADDRESS: 0211 0000 MAIN ST,
TOPIC:
CURRENT ASSESSMENT: $44,200,439.00 APPLICANT'S OPINION: $19,310,439.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

4) Hearing, discussion, and possible action involving:

APPLICATION 2000-0702
APPLICANT: MAIN PLAZA LLC
PARCEL NO.: 3740 033
PARCEL ADDRESS: 0211 0000 MAIN ST,
TOPIC:
CURRENT ASSESSMENT: $45,019,472.00 APPLICANT'S OPINION: $19,696,647.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION 2000-0703
APPLICANT: MAIN PLAZA LLC
PARCEL NO.: 3740 033
PARCEL ADDRESS: 0211 0000 MAIN ST,
TOPIC:
CURRENT ASSESSMENT: $45,919,861.00 APPLICANT'S OPINION: $20,090,579.00
TAXABLE YEAR: 2000
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

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Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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Lobbyist Registration and Reporting Requirements

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* Public comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, July 08, 2002 at 1:35 p.m.

Present: Peter Fatooh, Alec Lambie and Frank Mahoney, III

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Dorji Roberts

Certified Court Reporter present

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The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board continued to hear cross examination of Thomas Reeves, witness for the assessor's office. The Board then took certain action, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
2000-0700	Main Plaza, LLC	Continued to 7/9/02
2000-0701	Main Plaza, LLC	Continued to 7/9/02
2000-0702	Main Plaza, LLC	Continued to 7/9/02
2000-0703	Main Plaza, LLC	Continued to 7/9/02

There being no further business, the Board, at the hour of 4:15 p.m., recessed to reconvene on Tuesday, July 9, 2002 at 1:00 p.m.

Gloria L. Young
Clerk

Dawn Duran

Dawn Duran
Administrator

Approved by the Board July 9, 2002

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, July 9, 2002 at 1:10 p.m.

Present: Peter Fatooh, Alec Lambie and Frank Mahoney, III

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Dorji Roberts

Certified Court Reporter present

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The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board continued to hear cross examination of Thomas Reeves, witness for the assessor's office, followed by brief redirect by the assessor's office. The taxpayer then called Eugene Tuan as a witness for rebuttal testimony, and then recalled Li Chou for redirect testimony, after which the Board took certain action, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
2000-0700	Main Plaza, LLC	Continued to 7/23/02 for closing arguments
2000-0701	Main Plaza, LLC	Continued to 7/23/02 for closing arguments
2000-0702	Main Plaza, LLC	Continued to 7/23/02 for closing arguments
2000-0703	Main Plaza, LLC	Continued to 7/23/02 for closing arguments

There being no further business, the Board, at the hour of 3:36 p.m., recessed to reconvene on Tuesday, July 23, 2002 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, July 16, 2002

Phone (415) 554-6778
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E-mail: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

SPECIAL MEETING OF THE ASSESSMENT APPEALS BOARD

JOINT MEETING OF
ASSESSMENT APPEALS BOARDS NO. 1 AND 2
PURSUANT TO
ADMINISTRATIVE CODE SECTION 2B.6

MONDAY, JULY 15, 2002
9:30 A.M.
CITY HALL, ROOM 406

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1. Roll Call.

2. Selection of a Chairperson for the Joint Meeting.

3. Public Comment (for items on the agenda as well as items not on the agenda but under the jurisdiction of the Boards).

4. Update on legal issues that may affect the Assessment Appeals Board.
   - Status on One Market Plaza law suit.
   - Status on AB 934 – Trial De Novo.
   - Orange County Superior Court decision regarding Proposition 13 and the ability to go back to the base year and factor forward the 2% to establish current "full cash" value of property. (Similar bill introduced in the state assembly, known as AB 1315.)

5. Training / presentation by the City Attorney's office on the Sunshine Ordinance.

6. Review and Discussion of Amended R&T Code §1604 regarding the *Application:*
   a) Review and discuss revisions made to the San Francisco County Application for Changed Assessment form for the 2002 filing period (attachment #1).
   b) Review and discuss new time periods within which applications can be accepted as timely filed (attachment #2).
   c) Review and discuss administrative process of applications that reflect both a Prop 8 and Base Year appeal on the same application form.

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Assessment Appeals Board

7. Review and Discussion of Amended R&T Code §1606 regarding initiating and responding to a formal *Exchange of Information.* (See attachment #3.)
   a) Formal Exchange of Information must be initiated within 30 days before the commencement of the hearing, versus 20 days.
   b) The other party must respond within 15 days prior to the hearing, versus 10.
   c) Both parties are to ensure that the exchange of information is completed at least 10 days prior to the hearing.

8. Review and Discussion of Amended Property Rule 305.3 regarding *Applications Filed under R&T Code §469 Audits.* Provides detailed definitions for "Audits"; "Property subject to escape assessments"; "Results of an audit"; "Original assessments"; and "Property that has been previously equalized for the year in question". (See attachment #4.)

9. Administrative Report on Assessment Appeals Board pending caseload as of the close of the 2001 fiscal year (June 30, 2002). (See attachment #5.)

10. Administrative Report on the proposed 2002/2003 budget for the Assessment Appeals Board.

11. Public Comment (for items on the agenda as well as items not on the agenda but under the jurisdiction of the Boards).

12. Adjournment.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In Special Joint Session meeting of the Assessment Appeals Boards Number 1 & 2 of the City and County of San Francisco, Monday, July 15, 2002, at 9:40 a.m.

ROLL CALL

Board 1: Peter Fatooh, Alec Lambie, Diane Robinson, Frank Mahoney III, Hayes Miles, and Donald Kavanagh

Board 2: Lawrence Lee, John McGary, and Donald Schmidt, Mervin Conlan (arrived at 10:20) and Adrienne Lacau (arrived at 10:40 a.m.)

Quorum present

Chairperson Elect: Peter Fatooh, presiding

Administrator: Dawn Duran

Deputy City Attorney: Marie Blits and Dorji Roberts

1. Roll call was taken as noted above.

2. Selection of a Chairperson for the Joint Meeting, as noted above.

3. The Chair called for Public Comment, of which there was none given.

4. Update on legal issues that may affect the Assessment Appeals Board.
   - Status on One Market Plaza law suit.
     - Discussion was held with Gloria Young on the May 17, 2002 correspondence to the Board of Supervisors from Gloria Young, Clerk of the Board of Supervisors regarding litigation involving One Market Plaza. No action was taken on this item.

   - Status on AB 934, Trial De Novo.
     - Discussion was held on this bill which is still pending before the Senate as of August 23, 2001. No action was taken on this item.

   - Orange County Superior Court decision regarding Proposition 13 and the ability to go back to the base year and factor forward the 2% to establish current "full cash" value of property. (Similar bill introduced in the state assembly, known as AB 1315.)

- Discussion was held with Marie Blits on this court decision and the possible effects to San Francisco and other counties in the future. No action was taken on this time.

5. Training / presentation by the City Attorney's office on the Sunshine Ordinance.
   - Dorji Roberts, deputy city attorney, provided an overview on the Sunshine Ordinance and how it applies to the operations of the Assessment Appeals Board, followed by a question and answer period. No action was taken on this item.

6. Review and Discussion of Amended R&T Code §1604 regarding the *Application:*
   a) Review and discuss revisions made to the San Francisco County Application for Changed Assessment form for the 2002 filing period (attachment #1).
   - Discussion with held regarding the various changes made to the April 2002 application form. No action was taken on this item.

   b) Review and discuss new time periods within which applications can be accepted as timely filed (attachment #2).
   - Discussion was held and administrator confirmed that the Assessor's office has sent out notifications of assessed value to real property owners by August 1st. In accordance to amended R&T Code §1603, the deadline for filing real property appeals for the City & County of San Francisco is therefore Monday, September 16, 2002. No action was taken on this item.

   c) Review and discuss administrative process of applications that reflect both a Prop 8 and Base Year appeal on the same application form.
   - Discussion was held regarding the administrative processing of applications that reflect both a Prop 8 decline in value and a Base Year appeal on the same application form. No action was taken on this item.

7. Review and Discussion of Amended R&T Code §1606 regarding initiating and responding to a formal *Exchange of Information.* (See attachment #3.)
   a) Formal Exchange of Information must be initiated within 30 days before the commencement of the hearing, versus 20 days.
   b) The other party must respond within 15 days prior to the hearing, versus 10.
   c) Both parties are to ensure that the exchange of information is completed at least 10 days prior to the hearing.
   - Discussion was held regarding the new time frames for exchanges of information pursuant to amended R&T Code §1606. No action was taken on this item.

8. Review and Discussion of Amended Property Rule 305.3 regarding *Applications Filed under R&T Code §469 Audits*. Provides detailed definitions for "Audits"; "Property subject to escape assessments"; "Results of an audit"; "Original assessments"; and "Property that has been previously equalized for the year in question". (See attachment #4.)
   - A brief discussion was held regarding the definitions for R&T Code §469 Audits as provided in amended Property Tax Rule 305.3. No action was taken on this item.

9. Administrative Report on Assessment Appeals Board pending caseload as of the close of the 2001 fiscal year (June 30, 2002). (See attachment #5.)
   - Administrator presented and went over the pending caseload report as of June 30, 2002. Administrator also discussed the activity of the cases that went before the Board or closed during the same time period of July 1, 2001 through June 30, 2002. Request was made by Commissioner Fatooh for Administrator to consolidate the individual applications that comprise a building or complex. Administrator to follow up with IT people regarding programming for such a report.

10. Administrative Report on the proposed 2002/2003 budget for the Assessment Appeals Board.
   - Administrator reviewed the 2002-2003 budget process and explained how the Assessment Appeals Board met its 5% required reduction of expenditures.

11. Public Comment (for items on the agenda as well as items not on the agenda but under the jurisdiction of the Boards).
   - Again, no public comment was given at this time.

12. Meeting was adjourned at 11:10 a.m.

Gloria L. Clerk
Clerk

Dawn Duran
Administrator

Approved by Board No. 2 on Thursday, July 18, 2002
Approved by Board No. 1 on Monday, July 22, 2002

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
July 16, 2002 To July 16, 2002
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1999-0311
APPLICANT: COMDISCO, INC.
PARCEL NO.: 1999201989
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $59,238,572.00 APPLICANT'S OPINION: $45,000,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION 2000-0120
APPLICANT: COMDISCO INC
PARCEL NO.: 2000201788
PARCEL ADDRESS: ,
TOPIC:
CURRENT ASSESSMENT: $63,896,685.00 APPLICANT'S OPINION: $50,000,000.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

DATE POSTED
JUL 10 2002
Assessment Appeals Board

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, July 16, 2002 at 9:30 a.m.

Present: Dusty Mahoney and Diane Robinson

Quorum present

Chairperson: Dusty Mahoney, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
1999-0311	Comdisco, Inc	A.V.Lowered (Assessor)
2000-0120	Comdisco, Inc	Postponed

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene Monday, July 22, 2002 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, July 30, 2002

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 2 Hearing
Room 406, City Hall
July 16, 2002 To July 16, 2002
1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 2000-0275
APPLICANT: INDUSTRIAL INDEMNITY CORP./FREMONT COMPENSATION
PARCEL NO.: 2000400024
PARCEL ADDRESS: ,
TOPIC:
CURRENT ASSESSMENT: $5,083,750.00 APPLICANT'S OPINION: $100,000.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 2001-0327
APPLICANT: ELLIOTT, JOHN
PARCEL NO.: 3994 007
PARCEL ADDRESS: ,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $217,590.00 APPLICANT'S OPINION: $90,189.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION 2001-0823
APPLICANT: SOUTHERN WINE & SPIRITS OF AMERICA
PARCEL NO.: 5585 004
PARCEL ADDRESS: 2211 0000 PALOU AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,306,053.00 APPLICANT'S OPINION: $653,027.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION 2001-0894
APPLICANT: UNION BANK OF CALIFORNIA
PARCEL NO.: 2001900293
PARCEL ADDRESS: 00000475 00000000 SANSOME ST, 0900
TOPIC:
CURRENT ASSESSMENT: $518,247.00 APPLICANT'S OPINION: $100,000.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION 2001-0895
APPLICANT: UNION BANK OF CALIFORNIA
PARCEL NO.: 2001900294
PARCEL ADDRESS: 00000475 00000000 SANSOME ST, 0900
TOPIC:
CURRENT ASSESSMENT: $765,231.00 APPLICANT'S OPINION: $100,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION 2001-0896
APPLICANT: UNION BANK OF CALIFORNIA
PARCEL NO.: 2001900295
PARCEL ADDRESS: 00000475 00000000 SANSOME ST, 0900
TOPIC:
CURRENT ASSESSMENT: $434,971.00 APPLICANT'S OPINION: $100,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

8) Hearing, discussion, and possible action involving:

APPLICATION 2001-1038
APPLICANT: HUMPHREYS, RANDALL
PARCEL NO.: 2622 064
PARCEL ADDRESS: 0336 0000 CASTRO ST, #3
TOPIC:
CURRENT ASSESSMENT: $237,046.00 APPLICANT'S OPINION: $77,102.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Tuesday, July 16, 2002 at 1:30 p.m.

Present: Donald Schmidt, John McGary and Mervin Conlan

Quorum present

Chairperson: John McGary, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

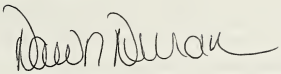
Appeal No.	Name	Disposition
2000-0275	Industrial Indemnity Corp/Fremont Compensation	Continued to October, 2002

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2001-0327	John Elliott	Withdrawn
2001-0823	Southern Wine & Spirits of	Withdrawn
2001-1038	Randall Humphreys	Withdrawn
2001-0894	Union Bank Of California	Postponed
2001-0895	Union Bank Of California	Postponed
2001-0896	Union Bank Of California	Postponed

There being no further business, the Board, at the hour of 3:15 p.m., recessed to reconvene Thursday, July 18, 2002 at 9:30 a.m.

Gloria L. Young
Clerk



Dawn Duran
Administrator

Approved by the Board on Thursday, July 18, 2002

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 2 Hearing
Room 406, City Hall
July 18, 2002 To July 18, 2002
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 2001-0543
APPLICANT: ESPRIT DE CORPORATION
PARCEL NO.: 3940 001
PARCEL ADDRESS: 0201 0000 16TH ST,
TOPIC:
CURRENT ASSESSMENT: $8,580,292.00 APPLICANT'S OPINION: $3,850,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

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3) Hearing, discussion, and possible action involving:

APPLICATION 2001-0568
APPLICANT: VODAFONE AMERICAS ASIA, INC.
PARCEL NO.: 2001204047
PARCEL ADDRESS: 00000001 00000000 CALIFORNIA ST, 1700
TOPIC:
CURRENT ASSESSMENT: $17,305,618.00 APPLICANT'S OPINION: $170,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

DATE POSTED
JUL 10 2002
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION 2001-1008
APPLICANT: CHAPMAN, SIGRUNE
PARCEL NO.: 2001203356
PARCEL ADDRESS: 00000081 00000000 DORMAN AVE, 0000
TOPIC:
CURRENT ASSESSMENT: $109,610.00 APPLICANT'S OPINION: $25,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 2001-1042
APPLICANT: YAMAUCHI, MICHAEL
PARCEL NO.: 1583 050
PARCEL ADDRESS: ,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $835,000.00 APPLICANT'S OPINION: $500,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION 2001-1057
APPLICANT: HOMELESS PRENATAL PROGRAM
PARCEL NO.: 3575 032
PARCEL ADDRESS: 2183 0000 MISSION ST,
TOPIC:
CURRENT ASSESSMENT: $97,687.00 APPLICANT'S OPINION: $500,000.00
TAXABLE YEAR: 2000
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

Assessment Appeals Board 2 Hearing
Room 406, City Hall
July 18, 2002 To July 18, 2002
9:30 AM (ALL DAY)

7) Hearing, discussion, and possible action involving:

APPLICATION 2001-1061
APPLICANT: FARLEY, FREUD
PARCEL NO.: 4883 001
PARCEL ADDRESS: 1305 0000 CARROL AVE,
TOPIC: Base Year / New Construction
CURRENT ASSESSMENT: $718,060.00 APPLICANT'S OPINION: $536,060.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

8) Hearing, discussion, and possible action involving:

APPLICATION 2001-1095
APPLICANT: LIGHT, MICHAEL
PARCEL NO.: 3625 006
PARCEL ADDRESS: 0998 0000 SANCHEZ ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $725,000.00 APPLICANT'S OPINION: $575,000.00
TAXABLE YEAR: 2000
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 2 Hearing
Room 406, City Hall
July 18, 2002 To July 18, 2002
1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 2001-0721
APPLICANT: BOONYARATANAKORNKI, CHOWVALEE
PARCEL NO.: 1639 005
PARCEL ADDRESS: 0625 05TH AVE,
TOPIC:
CURRENT ASSESSMENT: $778,325.00 APPLICANT'S OPINION: $572,220.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION 2001-0856
APPLICANT: WHEREHOUSE ENTERTAINMENT INC.
PARCEL NO.: 2001201361
PARCEL ADDRESS: 00002110 00000000 CHESTNUT ST, 0000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $471,356.00 APPLICANT'S OPINION: $100,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

4) Hearing, discussion, and possible action involving:

APPLICATION 2001-0857
APPLICANT: WHEREHOUSE ENTERTAINMENT INC.
PARCEL NO.: 2001201360
PARCEL ADDRESS: 00001303 00000000 VAN NESS AVE, 0000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $1,070,659.00 APPLICANT'S OPINION: $100,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 2001-0858
APPLICANT: WHEREHOUSE ENTERTAINMENT INC.
PARCEL NO.: 2001201358
PARCEL ADDRESS: 00002083 00000000 UNION ST, 0000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $536,134.00 APPLICANT'S OPINION: $100,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION 2001-0859
APPLICANT: WHEREHOUSE ENTERTAINMENT INC.
PARCEL NO.: 2001201359
PARCEL ADDRESS: 00003301 00000000 GEARY BLVD, 0000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $2,363,049.00 APPLICANT'S OPINION: $100,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION 2001-0897
APPLICANT: SUNG, EDWARD
PARCEL NO.: 1754 005
PARCEL ADDRESS: 1263 1267 05TH AVE,
TOPIC: Other
CURRENT ASSESSMENT: $80,189.00 APPLICANT'S OPINION: $78,142.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION 2001-0934
APPLICANT: FASHIONS OUTLET OF AMERICA
PARCEL NO.: 2001202034
PARCEL ADDRESS: 00000090 00000000 POST ST, 0000
TOPIC: Decline in Value
CURRENT ASSESSMENT: $5,291,041.00 APPLICANT'S OPINION: $529,104.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Thursday, July 18, 2002 at 9:35 a.m.

Present: Lawrence Lee, Donald Schmidt and Mervin Conlan

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

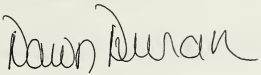
Appeal No.	Name	Disposition
2001-0721	Chowvalee Boonyaratanakor	Submitted
2001-1057	Homeless Prenatal Program	Submitted
2001-1061	Freud Farley	A.V.Lowered (Board)
2001-1095	Michael Light	A.V.Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2001-0543	Esprit De Corporation	Postponed
2001-0568	Vodafone Americas Asia, Inc	Postponed
2001-1008	Sigrune Chapman	Denied (No show)
2001-1042	Michael Yamauchi	Withdrawn

There being no further business, the Board, at the hour of 11:15 a.m., recessed to reconvene Thursday, July 25, 2002 at 9:30 a.m.

Gloria L. Young
Clerk



Dawn Duran
Administrator

Approved by the Board on Tuesday, July 23, 2002

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

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NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

MONDAY, JULY 22, 2002
9:30 AM

Under the California Constitution and applicable statutes, hearings of Assessment Appeals Boards are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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1) Public Comment on any agenda item.

2) **CLOSED SESSION DELIBERATIONS on the following applications** (Pursuant to Revenue and Taxation Code Section 1605.4):

   A. **Application 1998-0844** Applicant: Brobeck, Phleger & Harrison
   Assessment #1998200318 1998/1999 Regular Roll – Personal Property
   Assessed Value: $22,583,093 Applicant Revised Opinion of Value: $14,380,000

   B. **Application 1999-0495** Applicant: Brobeck, Phleger & Harrison
   Assessment #1999200107 1999/2000 Regular Roll – Personal Property
   Assessed Value: $26,034,981 Applicant Revised Opinion of Value: $18,173,000

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

DATE POSTED
JUL 17 2002
Assessment Appeals Bo

5) Adjournment.

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE - Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. The Sunshine Ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, July 22, 2002 at 9:35 a.m.

Present: Alec Lambie, Donald Kavanagh and Peter Fatooh

Quorum present

Chairperson: Alec Lambie, Presiding

The Board convened its meeting in open session. There were no members of the public present so no public comment was heard. At the hour of 9:40 a.m., the Board convened into closed session to deliberate on the below listed applications.

At the hour of 10:40 a.m., the Board reconvened in open session and took action on the following listed applications for change in the assessed valuation of property affecting the Assessment Roll for various years.

Appeal No.	Name	Disposition
1998-0844	Brobeck, Phleger & Harrison	A.V.Lowered (Assessor); decision pending findings of fact
1999-0495	Brobeck, Phleger & Harrison	A.V.Lowered (Assessor); decision pending findings of fact

There being no further business, the Board, at the hour of 10:55 a.m., recessed to reconvene Tuesday, July 23, 2002 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

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Approved by the Board on Wednesday, July 31, 2002

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 400, City Hall
July 23, 2002 To July 23, 2002
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 2001-0299
APPLICANT: 450 SANSOME STREET CROP
PARCEL NO.: 0229 018
PARCEL ADDRESS: 0450 0000 SANSOME ST,
TOPIC:
CURRENT ASSESSMENT: $44,350,000.00 APPLICANT'S OPINION: $27,500,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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Assessment Appeals Board

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* Public comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, July 23, 2002 at 9:30 a.m.

Present: Lawrence Lee and Steve Wasserman

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
2001-0299	450 Sansome St	A.V.Lowered (Board)

There being no further business, the Board, at the hour of 10:50 a.m., recessed to reconvene Thursday, July 25, 2002 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

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Approved by the Board on July 25, 2002

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
Tuesday, July 23, 2002
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 2000-0700
APPLICANT: MAIN PLAZA LLC
PARCEL NO.: 3740 033
PARCEL ADDRESS: 0211 0000 MAIN ST,
TOPIC: Base Year / New Construction
CURRENT ASSESSMENT: $43,821,804.00 APPLICANT'S OPINION: $18,931,804.00
TAXABLE YEAR: 1997
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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3) Hearing, discussion, and possible action involving:

APPLICATION 2000-0701
APPLICANT: MAIN PLAZA LLC
PARCEL NO.: 3740 033
PARCEL ADDRESS: 0211 0000 MAIN ST,
TOPIC:
CURRENT ASSESSMENT: $44,200,439.00 APPLICANT'S OPINION: $19,310,439.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

DATE POSTED
JUL 16 2002

4) Hearing, discussion, and possible action involving:

APPLICATION 2000-0702
APPLICANT: MAIN PLAZA LLC
PARCEL NO.: 3740 033
PARCEL ADDRESS: 0211 0000 MAIN ST,
TOPIC:
CURRENT ASSESSMENT: $45,019,472.00 APPLICANT'S OPINION: $19,696,647.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION 2000-0703
APPLICANT: MAIN PLAZA LLC
PARCEL NO.: 3740 033
PARCEL ADDRESS: 0211 0000 MAIN ST,
TOPIC:
CURRENT ASSESSMENT: $45,919,861.00 APPLICANT'S OPINION: $20,090,579.00
TAXABLE YEAR: 2000
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, July 23, 2002 at 9:39 a.m.

Present: Peter Fatooh, Alec Lambie and Frank Mahoney, III

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Blits and Dorji Roberts

Certified Court Reporter present

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board heard closing arguments from Kenneth Adelson, attorney for the taxpayer, followed by closing arguments from Andrew Cheng, attorney for the assessor's office. The Board then heard brief rebuttal statements from Mr. Adelson, and took certain action, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
2000-0700	Main Plaza, LLC	Submitted
2000-0701	Main Plaza, LLC	Submitted
2000-0702	Main Plaza, LLC	Submitted
2000-0703	Main Plaza, LLC	Submitted

There being no further business, the Board, at the hour of 12:23 p.m., recessed to reconvene on Monday, July 29, 2002 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board December 5, 2002

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA, 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 3** HEARING
ROOM 406, CITY HALL, 1 DR. CARLTON B. GOODLETT PLACE

TUESDAY, JULY 23, 2002
9:00 A.M.

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1) Public Comment

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4) Board to meet with legal counsel to discuss pending litigation, IBM Personal Pension Plan v. the City and County of San Francisco, a Municipal Corporation; the Assessment Appeals Board for the City and County of San Francisco, filed in Superior Court by taxpayer, case no. 404897, regarding the below listed applications. Property known as One Market Plaza, Block and Lot Nos. 3713-007 and 3741-031.

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DATE POSTED
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Assessment Appeals Board

APPEAL NO.	ROLL YEAR	APPLICANT NAME
92-0937	86	One Market
92-0938	87	One Market
92-0939	87	One Market
92-0940	88	One Market
92-0941	88	One Market
92-0942	89	One Market
92-0943	89	One Market
92-0944	90	One Market
92-0945	90	One Market
92-0946	91	One Market
92-0947	91	One Market
92-0948	92	One Market
92-0949	92	One Market
92-0950	86	Equitable Life
92-0951	87	Equitable Life
92-0952	87	Equitable Life
92-0953	88	Equitable Life
92-0954	89	Equitable Life
92-0955	89	Equitable Life
92-0956	90	Equitable Life
92-0957	90	Equitable Life
92-0958	91	Equitable Life
92-0959	91	Equitable Life
92-0960	92	Equitable Life
92-0961	92	Equitable Life
92-0962	88	Equitable Life
93-5268	93	Equitable Life
93-6768	93	One Market
94-1487	94	Equitable Life
94-1488	94	Equitable Life
94-2329	94	One Market
94-2330	94	One Market
94-3207	87	Equitable Life
94-3208	88	Equitable Life
94-3209	89	Equitable Life
94-3210	90	Equitable Life
94-3211	91	Equitable Life
94-3212	92	Equitable Life
94-3511	86	Equitable Life

3) Reconvene in Open Session

A) Possible report on action taken in closed session (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

4) Adjourn

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 2 Hearing
Room 406, City Hall
July 25, 2002 To July 25, 2002
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 2001-0431
APPLICANT: MARSH USA, INC.
PARCEL NO.: 2001207140
PARCEL ADDRESS: 00000003 00000000 EMBARCADERO CENTER , 0200
TOPIC:
CURRENT ASSESSMENT: $11,397,197.00 APPLICANT'S OPINION: $3,638,160.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

DOCUMENTS DEPT.
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3) Hearing, discussion, and possible action involving:

APPLICATION 2001-0448
APPLICANT: SPENCER, WILLIAM
PARCEL NO.: 4377 001
PARCEL ADDRESS: 1055 0000 MARIN ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $3,455,962.00 APPLICANT'S OPINION: $1,410,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

DATE POSTED
JUL 17 2002
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION 2001-0639
APPLICANT: FREEMAN DECORATING COMPANY
PARCEL NO.: 2001204367
PARCEL ADDRESS: 00000001 00000000 HAWTHORNE ST, 0300
TOPIC:
CURRENT ASSESSMENT: $968,714.00 APPLICANT'S OPINION: $484,357.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 2001-0665
APPLICANT: AVW AUDIO VISUAL, INC.
PARCEL NO.: 2001204366
PARCEL ADDRESS: 00000333 00000000 OFARRELL ST, 0000
TOPIC:
CURRENT ASSESSMENT: $484,151.00 APPLICANT'S OPINION: $242,076.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION 2001-0791
APPLICANT: CREDIT SUISSE FIRST BOSTON INC.
PARCEL NO.: 2001400098
PARCEL ADDRESS: 00000201 00000000 SPEAR ST, 1700
TOPIC:
CURRENT ASSESSMENT: $5,525,979.00 APPLICANT'S OPINION: $1,450,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION 2001-0792
APPLICANT: SEGA OF AMERICA, INC.
PARCEL NO.: 2001205886
PARCEL ADDRESS: 00000650 00000000 TOWNSEND ST, 0650
TOPIC:
CURRENT ASSESSMENT: $8,046,314.00 APPLICANT'S OPINION: $1,500,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION 2001-0902
APPLICANT: HOLLYWOOD ENTERTAINMENT CORP.
PARCEL NO.: 2028 014
PARCEL ADDRESS: 1450 0000 NORIEGA ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $2,106,810.00 APPLICANT'S OPINION: $1,500,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 2 Hearing
Room 406, City Hall
July 25, 2002 To July 25, 2002
1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 2001-0402
APPLICANT: IL FORNAIO AMERICA CORPORATION
PARCEL NO.: 2001202983
PARCEL ADDRESS: 00001265 00000000 BATTERY ST, 0000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $2,066,853.00 APPLICANT'S OPINION: $450,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION 2001-0492
APPLICANT: PICK YOUR PART AUTO WRECKING
PARCEL NO.: 2001702157
PARCEL ADDRESS: ,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $984,440.00 APPLICANT'S OPINION: $497,220.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

4) Hearing, discussion, and possible action involving:

APPLICATION 2001-0640
APPLICANT: NORTHERN CALIFORNIA GLAZIERS
PARCEL NO.: 5434B004
PARCEL ADDRESS: 2660 0000 NEWHALL ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $2,980,119.00 APPLICANT'S OPINION: $2,500,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 2001-0763
APPLICANT: OFFICE MAX INC. #572
PARCEL NO.: 2001205040
PARCEL ADDRESS: 00000625 00000000 BAYSHORE BLVD,
TOPIC:
CURRENT ASSESSMENT: $866,839.00 APPLICANT'S OPINION: $450,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION 2001-0764
APPLICANT: OFFICE MAX INC. #830
PARCEL NO.: 2001205044
PARCEL ADDRESS: 00003700 00000000 GEARY BLVD,
TOPIC:
CURRENT ASSESSMENT: $394,316.00 APPLICANT'S OPINION: $268,318.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION 2001-0765
APPLICANT: OFFICE MAX INC #582
PARCEL NO.: 2001205045
PARCEL ADDRESS: 00001750 00000000 HARRISON ST,
TOPIC:
CURRENT ASSESSMENT: $314,439.00 APPLICANT'S OPINION: $270,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION 2001-0774
APPLICANT: BALLY TOTAL FITNESS CORP
PARCEL NO.: 2001205987
PARCEL ADDRESS: 00000001 00000000 POST ST, 0000LL
TOPIC:
CURRENT ASSESSMENT: $931,473.00 APPLICANT'S OPINION: $650,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION 2001-0775
APPLICANT: BALLY TOTAL FITNESS CORP
PARCEL NO.: 2001205920
PARCEL ADDRESS: 00000345 00000000 SPEAR ST, 0105
TOPIC:
CURRENT ASSESSMENT: $501,457.00 APPLICANT'S OPINION: $300,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION 2001-0776
APPLICANT: BFIT ACQUISITION CORP
PARCEL NO.: 2001205925
PARCEL ADDRESS: 00002450 00000000 SUTTER ST,
TOPIC:
CURRENT ASSESSMENT: $195,629.00 APPLICANT'S OPINION: $135,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Thursday, July 25, 2002 at 1:30 p.m.

Present: Lawrence Lee and John McGary

Quorum present

Chairperson: Lawrence Lee, Presiding

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The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2001-0402	Il Fornaio America Corp	Denied (No show)
2001-0492	Pick your Part Auto Wrecking	Postponed
2001-0640	Northern California Glaziers	Postponed
2001-0763	Office Max Inc.	Postponed
2001-0764	Office Max Inc.	Postponed
2001-0765	Office Max Inc.	Postponed
2001-0774	Bally Total Fitness Corp	Withdrawn
2001-0775	Bally Total Fitness Corp	Withdrawn
2001-0776	BFIT Acquisition Corp	Withdrawn

There being no further business, the Board, at the hour of 1:45 p.m., recessed to reconvene Thursday, August 1, 2002 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Thursday, August 1, 2002

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing

Room 406, City Hall

July 29, 2002 To July 29, 2002

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 2000-0473
APPLICANT: WELLS FARGO BANK
PARCEL NO.: 0491 009
PARCEL ADDRESS: 2055 CHESTNUT ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $4,878,330.00 APPLICANT'S OPINION: $487,833.00
TAXABLE YEAR: 2000
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

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3) Hearing, discussion, and possible action involving:

APPLICATION 2001-0318
APPLICANT: BYRNE, JAMES
PARCEL NO.: 3736 088
PARCEL ADDRESS: 0060 0000 TEHAMA ST,
TOPIC:
CURRENT ASSESSMENT: $1,769,000.00 APPLICANT'S OPINION: $950,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

DATE POSTED
JUL 24 2002
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION 2001-0412
APPLICANT: RIDGE LAKE PARTNERS, INC. c/o RFS HOTEL INVESTMENT, INC.
PARCEL NO.: 0284 010
PARCEL ADDRESS: 0562 0570 SUTTER ST,
TOPIC:
CURRENT ASSESSMENT: $14,235,470.00 APPLICANT'S OPINION: $10,000,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION 2001-0436
APPLICANT: BRE/SANSOME LLC c/o MCCARTHY COOK & COMPANY
PARCEL NO.: 0238 006
PARCEL ADDRESS: 0350 0000 SANSOME ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $24,735,000.00 APPLICANT'S OPINION: $20,000,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION 2001-0575
APPLICANT: 945 BRYANT, LLC
PARCEL NO.: 3780 079
PARCEL ADDRESS: 0945 0000 BRYANT ST,
TOPIC:
CURRENT ASSESSMENT: $11,746,130.00 APPLICANT'S OPINION: $8,000,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION 2001-1059
APPLICANT: RIDGE LAKE PARTNERS, INC. c/o RFS HOTEL INVESTMENT, INC.
PARCEL NO.: 2001400502
PARCEL ADDRESS: 00000562 00000000 SUTTER ST,
TOPIC:
CURRENT ASSESSMENT: $1,103,540.00 APPLICANT'S OPINION: $1,000,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

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Assessment Appeals Board 1 Hearing
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July 29, 2002 To July 29, 2002
1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 2000-0720
APPLICANT: LAIDLAW, INC. / GREYHOUND LINES
PARCEL NO.: 3820 002
PARCEL ADDRESS: 0450 0000 IRWIN ST,
TOPIC:
CURRENT ASSESSMENT: $12,000,000.00 APPLICANT'S OPINION: $4,800,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN

3) Hearing, discussion, and possible action involving:

APPLICATION 2000-0721
APPLICANT: LAIDLAW, INC. / GREYHOUND LINES
PARCEL NO.: 3820 002
PARCEL ADDRESS: 0450 0000 IRWIN ST,
TOPIC:
CURRENT ASSESSMENT: $12,000,000.00 APPLICANT'S OPINION: $4,800,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN

4) Hearing, discussion, and possible action involving:

APPLICATION 2000-0722
APPLICANT: LAIDLAW, INC. / GREYHOUND LINES
PARCEL NO.: 3820 002
PARCEL ADDRESS: 0450 0000 IRWIN ST,
TOPIC:
CURRENT ASSESSMENT: $12,240,000.00 APPLICANT'S OPINION: $4,800,000.00
TAXABLE YEAR: 2000
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION 2001-0001
APPLICANT: LAIDLAW, INC. / GREYHOUND LINES
PARCEL NO.: 3820 002
PARCEL ADDRESS: 0450 0000 IRWIN ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $12,484,800.00 APPLICANT'S OPINION: $4,800,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION 2001-0486
APPLICANT: OLYMPIC CLUB
PARCEL NO.: 2001520174
PARCEL ADDRESS: 00000008 00000000 SKYLINE BLVD, 0000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $3,211,783.00 APPLICANT'S OPINION: $2,839,100.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION 2001-0487
APPLICANT: OLYMPIC CLUB
PARCEL NO.: 2001520174
PARCEL ADDRESS: 00000008 00000000 SKYLINE BLVD, 0000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $3,211,783.00 APPLICANT'S OPINION: $2,839,100.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
July 30, 2002 To July 30, 2002
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 2000-0444
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL NO.: 2000206853
PARCEL ADDRESS: 00000211 00000000 MAIN ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $26,147,483.00 APPLICANT'S OPINION: $13,073,742.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

DOCUMENTS DEPT.
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3) Hearing, discussion, and possible action involving:

APPLICATION 2000-0447
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL NO.: 2000205950
PARCEL ADDRESS: 00000345 00000000 CALIFORNIA ST, 1900
TOPIC:
CURRENT ASSESSMENT: $19,629,334.00 APPLICANT'S OPINION: $9,814,668.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

DATE POSTED
JUL 24 2002
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION 2000-0448
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL NO.: 2000205285
PARCEL ADDRESS: 00000088 00000000 KEARNY ST, 0200
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $7,178,976.00 APPLICANT'S OPINION: $3,589,489.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 2000-0569
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL NO.: 2000206089
PARCEL ADDRESS: 00000444 00000000 MARKET ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $2,729,285.00 APPLICANT'S OPINION: $1,364,643.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION 2000-0570
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL NO.: 2000201581
PARCEL ADDRESS: 00000101 00000000 MARKET ST, 0800
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $2,115,299.00 APPLICANT'S OPINION: $1,057,650.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION 2000-0571
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL NO.: 2000201584
PARCEL ADDRESS: 00000580 00000000 CALIFORNIA ST, 0800
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $11,245,977.00 APPLICANT'S OPINION: $5,622,989.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION 2000-0572
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL NO.: 2000201580
PARCEL ADDRESS: 00000333 00000000 BUSH ST, 1200
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $7,671,103.00 APPLICANT'S OPINION: $3,835,552.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION 2000-0573
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL NO.: 2000201578
PARCEL ADDRESS: 00000120 00000000 KEARNY ST, 1900
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $40,789,755.00 APPLICANT'S OPINION: $20,394,878.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION 2000-0574
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL NO.: 2000201579
PARCEL ADDRESS: 00000101 00000000 MONTGOMERY ST, 0600
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $57,424,062.00 APPLICANT'S OPINION: $28,712,031.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION 2000-0723
APPLICANT: CHARLES SCHWAB
PARCEL NO.: 2001900185
PARCEL ADDRESS: 00000101 00000000 MONTGOMERY ST, 0600
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: $761,264.00 APPLICANT'S OPINION: $4,800,000.00
TAXABLE YEAR: 1996
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

12) Hearing, discussion, and possible action involving:

APPLICATION 2000-0728
APPLICANT: CHARLES SCHWAB
PARCEL NO.: 1996020696
PARCEL ADDRESS: ,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $68,772,697.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 1996
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, July 30, 2002 at 9:35 a.m.

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Present: Diane Robinson and Frank W.Mahoney

Quorum present

Chairperson: Diane Robinson, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2000-0444	Charles Schwab & Co., Inc	Denied (No show)
2000-0447	Charles Schwab & Co., Inc	Denied (No show)
2000-0448	Charles Schwab & Co., Inc	Denied (No show)
2000-0569	Charles Schwab & Co., Inc	Denied (No show)
2000-0570	Charles Schwab & Co., Inc	Denied (No show)
2000-0571	Charles Schwab & Co., Inc	Denied (No show)
2000-0572	Charles Schwab & Co., Inc	Denied (No show)
2000-0573	Charles Schwab & Co., Inc	Denied (No show)
2000-0574	Charles Schwab & Co., Inc	Denied (No show)
2000-0723	Charles Schwab & Co., Inc	Denied (No show)
2000-0728	Charles Schwab & Co., Inc	Rejected as Invalid

There being no further business, the Board, at the hour of 10:00 a.m., recessed to reconvene Wednesday, July 31, 2002 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Wednesday, July 31, 2002

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

Assessment Appeals Board 1 Hearing
Room 406, City Hall
July 31, 2002 To July 31, 2002
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 2001-0292
APPLICANT: 1734 LOMBARD ST LLC
PARCEL NO.: 0495 004
PARCEL ADDRESS: 1734 1738 LOMBARD ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $2,601,000.00 APPLICANT'S OPINION: $2,200,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION 2001-0300
APPLICANT: 450 CLEMENTINA ST ASSOCIATES LLC
PARCEL NO.: 3732 074
PARCEL ADDRESS: 0251 0000 06TH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $2,950,000.00 APPLICANT'S OPINION: $2,375,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

DATE POSTED
JUL 24 2002
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION 2001-0301
APPLICANT: STEPHENS & STEPHENS LLC
PARCEL NO.: 3707 019
PARCEL ADDRESS: 0652 0654 MISSION ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $980,201.00 APPLICANT'S OPINION: $2,225,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 2001-0339
APPLICANT: TURNER, ERIC
PARCEL NO.: 3789 466
PARCEL ADDRESS: 0650 0000 DELANCEY ST, 213
TOPIC: Decline in Value
CURRENT ASSESSMENT: $925,000.00 APPLICANT'S OPINION: $600,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION 2001-1132
APPLICANT: REININGA CORPORATION
PARCEL NO.: 0291 005B
PARCEL ADDRESS: 0576 0580 MARKET ST,
TOPIC:
CURRENT ASSESSMENT: $7,950,000.00 APPLICANT'S OPINION: $4,011,157.00
TAXABLE YEAR: 2000
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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1/02

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, July 31, 2002 at 9:35 a.m.

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Present: Diane Robinson, Donald Kavanagh and Peter Fatooh

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
2001-1132	Reininga Corporation	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2001-0292	1734 Lombard St LLC	Withdrawn
2001-0300	450 Clementina St Associates	Withdrawn
2001-0301	Stephens & Stephens LLC	Withdrawn
2001-0339	Eric Turner	Withdrawn
2001-0444	Nicholas Nierengerg	Withdrawn

There being no further business, the Board, at the hour of 10:50 a.m., recessed to reconvene Monday, August 12, 2002 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, August 12, 2002

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

WEDNESDAY, JULY 31, 2002
3:00 PM

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1) Public Comment on any agenda item.

2) **CLOSED SESSION DELIBERATIONS on the following applications** (Pursuant to Revenue and Taxation Code Section 1605.4):

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A. **Application 2000-0084** Applicant: Transamerica Insurance Corp
Block 0207, Lot 032 1999/2000 Supplemental – Real Property
Assessed Value: $236,000,000 Applicant Opinion of Value: $142,000,000

B. **Application 2000-0163** Applicant: Transamerica Insurance Corp
Block 0207, Lot 032 2000/2001 Regular Roll – Real Property
Assessed Value: $236,000,000 Applicant Opinion of Value: $142,000,000

C. **Application 2000-0165** Applicant: Pyramid Investment Corp.
Block 0207, Lot 033 2000/2001 Regular Roll – Real Property
Assessed Value: $3,476,681 Applicant Opinion of Value: $0

DATE POSTED
JUL 26 2002
Assessment Appeals Board

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

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Assessment Appeals Board 2 Hearing

Room 406, City Hall

August 01, 2002 To August 01, 2002

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 2000-0237
APPLICANT: THE GAP (#906)/BANANA REPUBLIC
PARCEL NO.: 2000202246
PARCEL ADDRESS: 00000002 00000000 HARRISON ST, 0200
TOPIC:
CURRENT ASSESSMENT: $9,762,198.00 APPLICANT'S OPINION: $2,684,077.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION 2000-0238
APPLICANT: THE GAP (#8035)/BANANA REPUBLIC
PARCEL NO.: 2000202248
PARCEL ADDRESS: 00000256 00000000 GRANT AVE, 0000
TOPIC:
CURRENT ASSESSMENT: $10,811,634.00 APPLICANT'S OPINION: $1,563,906.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

DATE POSTED
JUL 24 2002
Assessment Appeals Board

Assessment Appeals Board 2 Hearing
Room 406, City Hall
August 01, 2002 To August 01, 2002
9:30 AM (ALL DAY)

4) Hearing, discussion, and possible action involving:

APPLICATION 2000-0517
APPLICANT: THE LIMITED STORES INC.
PARCEL NO.: 2000202025
PARCEL ADDRESS: 00000055 00000000 STOCKTON ST, 0000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $4,557,750.00 APPLICANT'S OPINION: $225,461.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 2000-0518
APPLICANT: THE LIMITED STORES INC.
PARCEL NO.: 2000202022
PARCEL ADDRESS: 00000003 00000000 EMBARCADERO CENTER , L003
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $925,042.00 APPLICANT'S OPINION: $418,300.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION 2000-0519
APPLICANT: THE LIMITED STORES INC.
PARCEL NO.: 2000203308
PARCEL ADDRESS: 00003251 00000000 20TH AVE, 0111
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $581,611.00 APPLICANT'S OPINION: $278,581.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION 2000-0520
APPLICANT: THE LIMITED STORES INC.
PARCEL NO.: 2000204307
PARCEL ADDRESS: 00000001 00000000 EMBARCADERO CENTER , L008
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $606,742.00 APPLICANT'S OPINION: $177,588.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION 2000-0521
APPLICANT: THE LIMITED STORES INC.
PARCEL NO.: 2000202024
PARCEL ADDRESS: 00003251 00000000 20TH AVE, 0104
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $681,934.00 APPLICANT'S OPINION: $192,565.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION 2000-0522
APPLICANT: THE LIMITED STORES INC.
PARCEL NO.: 2000204738
PARCEL ADDRESS: 00003251 00000000 20TH AVE, 0104
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $470,718.00 APPLICANT'S OPINION: $196,417.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION 2000-0523
APPLICANT: THE LIMITED STORES INC.
PARCEL NO.: 2000204993
PARCEL ADDRESS: 00000050 00000000 POST ST, 0001
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $265,524.00 APPLICANT'S OPINION: $64,732.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION 2001-0164
APPLICANT: NEW, JOSEPH SOAY
PARCEL NO.: 7154 008
PARCEL ADDRESS: 0003 0000 ORIZABA AVE,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $460,000.00 APPLICANT'S OPINION: $209,633.00
TAXABLE YEAR: 2000
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

12) Hearing, discussion, and possible action involving:

APPLICATION 2001-0479
APPLICANT: L&L U.S.A. c/o CORNERSTONE REAL ESTATE ADVISORS, INC.
PARCEL NO.: 2001208633
PARCEL ADDRESS: 00000222 00000000 SANSOME ST, 0000
TOPIC: Decline in Value
CURRENT ASSESSMENT: $3,920,908.00 APPLICANT'S OPINION: $1,840,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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* Public comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Thursday, August 1, 2002 at 9:45 a.m.

Present: Donald Schmidt and John McGary

Quorum present

Chairperson: Donnald Schmidt, Presiding

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The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
2000-0237	The Gap (Banana Republic)	Postponed
2000-0238	The Gap (Banana Republic)	Postponed
2001-0164	Joseph Soay New	Continued to October, 2002

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2000-0517	The Limited Stores Inc.	Postponed
2000-0518	The Limited Stores Inc.	Postponed
2000-0519	The Limited Stores Inc.	Postponed
2000-0520	The Limited Stores Inc.	Postponed
2000-0521	The Limited Stores Inc.	Postponed
2000-0522	The Limited Stores Inc.	Postponed
2000-0523	The Limited Stores Inc.	Postponed

There being no further business, the Board, at the hour of 10:35 a.m., recessed to reconvene Thursday, August 8, 2002 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Thursday, August 8, 2002

Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 2** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

MONDAY, AUGUST 5, 2002
9:30 AM

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Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each member of the public will be allotted the same number of minutes to speak to the Board. The Board may limit the total testimony to 30 minutes.

1) Public Comment on any agenda item.

2) **CLOSED SESSION DELIBERATIONS on the following applications** (Pursuant to Revenue and Taxation Code Section 1605.4):

A. **Application 2002-0721** — Applicant: Chowvalee Boonyaratanakor
Parcel#1639 005 — 2001 Regular Roll – Real Property
Assessed Value: $778,325 — Applicant Opinion of Value: $572,220

B. **Application 2001-1057** — Applicant: Homeless Prenatal Program
Parcel# 3575 032 — 2001 Regular Roll – Real Property
Assessed Value: $980,000 — Applicant Opinion of Value: $500,000

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3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

DATE POSTED
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5) Adjournment.

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Phone (415) 554-6778
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E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

Corrected

NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 2** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

MONDAY, AUGUST 5, 2002
9:30 AM

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1) Public Comment on any agenda item.

2) **CLOSED SESSION DELIBERATIONS on the following applications** (Pursuant to Revenue and Taxation Code Section 1605.4):

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A. **Application 2001-0721** — Applicant: Chowvalee Boonyaratanakor
Parcel#1639 005 — 2001 Regular Roll – Real Property
Assessed Value: $778,325 — Applicant Opinion of Value: $572,220

B. **Application 2001-1057** — Applicant: Homeless Prenatal Program
Parcel# 3575 032 — 2000 Supplemental – Real Property
Assessed Value: $980,000 — Applicant Opinion of Value: $500,000

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, August 5, 2002 at 9:30 a.m.

Present: Lawrence Lee, Donald Schmidt and Mervin Conlan

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Quorum present

Chairperson: Lawrence Lee, Presiding

Deputy City Attorney: Marie Blits

The Board convened its meeting in open session. There were no members of the public present so no public comment was heard. At the hour of 9:40 a.m., the Board convened into closed session to review and deliberate on the below listed applications.

At the hour of 10:10 a.m., the Board reconvened in open session and took action on the following listed applications for change in the assessed valuation of property affecting the Assessment Roll for various years.

Appeal No.	Name	Disposition
2001-0721	Chowvalee Boonyaratanakor	A.V. Lowered (Assessor)
2001-1057	Homeless Prenatal Program	A.V. Lowered (Assessor)

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene Thursday, August 8, 2002 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Thursday, August 8, 2002

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 2 Hearing
Room 406, City Hall
August 08, 2002 To August 08, 2002
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 2001-0530
APPLICANT: SAFEWAY, INC.
PARCEL NO.: 3536 001
PARCEL ADDRESS: 2020 0000 MARKET ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $11,333,632.00 APPLICANT'S OPINION: $1,111,140.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION 2001-0808
APPLICANT: BAIN & COMPANY, INC
PARCEL NO.: 2001202373
PARCEL ADDRESS: 00000001 00000000 EMBARCADERO CENTER , 3400
TOPIC:
CURRENT ASSESSMENT: $4,857,589.00 APPLICANT'S OPINION: $1,400,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

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JUL 31 2002
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION 2001-0811
APPLICANT: DELTANET, INC.
PARCEL NO.: 2001201153
PARCEL ADDRESS: 00000100 00000000 01ST ST, 2100
TOPIC:
CURRENT ASSESSMENT: $1,382,625.00 APPLICANT'S OPINION: $550,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION 2001-0815
APPLICANT: COUDERT BROTHERS
PARCEL NO.: 2001201072
PARCEL ADDRESS: 00000004 00000000 EMBARCADERO CENTER , 3300
TOPIC:
CURRENT ASSESSMENT: $2,256,789.00 APPLICANT'S OPINION: $800,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION 2001-0957
APPLICANT: SHEARWATER PARTNERS, LLC
PARCEL NO.: 3923 005
PARCEL ADDRESS: 1590 0000 BRYANT ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $10,200,000.00 APPLICANT'S OPINION: $6,525,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION 2001-0958
APPLICANT: SHEARWATER PARTNERS, LLC
PARCEL NO.: 3923 005
PARCEL ADDRESS: 1590 0000 BRYANT ST,
TOPIC:
CURRENT ASSESSMENT: $10,000,000.00 APPLICANT'S OPINION: $6,525,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

8) Hearing, discussion, and possible action involving:

APPLICATION 2001-0959
APPLICANT: SHEARWATER PARTNERS, LLC
PARCEL NO.: 3923 005
PARCEL ADDRESS: 1590 0000 BRYANT ST,
TOPIC:
CURRENT ASSESSMENT: $10,000,000.00 APPLICANT'S OPINION: $6,525,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION 2001-0960
APPLICANT: SHEARWATER PARTNERS, LLC
PARCEL NO.: 3923 005
PARCEL ADDRESS: 1590 0000 BRYANT ST,
TOPIC:
CURRENT ASSESSMENT: $10,000,000.00 APPLICANT'S OPINION: $6,525,000.00
TAXABLE YEAR: 2000
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

Assessment Appeals Board 2 Hearing
Room 406, City Hall
August 08, 2002 To August 08, 2002
9:30 AM (ALL DAY)

10) Hearing, discussion, and possible action involving:

APPLICATION 2001-1140
APPLICANT: LEUNG, PAK KEE
PARCEL NO.: 5438 026
PARCEL ADDRESS: ,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $389,262.00 APPLICANT'S OPINION: $329,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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Assessment Appeals Board 2 Hearing
Room 406, City Hall
August 08, 2002 To August 08, 2002
1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 2001-0341
APPLICANT: MURATORE, RICHARD
PARCEL NO.: 5423A004A
PARCEL ADDRESS: 1970 0000 CARROLL AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $3,779,000.00 APPLICANT'S OPINION: $1,889,500.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION 2001-0343
APPLICANT: APPLER, WILLIAM
PARCEL NO.: 1002 035
PARCEL ADDRESS: 2861 2865 WASHINGTON ST, 2865
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,963,500.00 APPLICANT'S OPINION: $1,000,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

4) Hearing, discussion, and possible action involving:

APPLICATION 2001-0642
APPLICANT: MURATORE, RICHARD
PARCEL NO.: 5423A005
PARCEL ADDRESS: 1970 0000 CARROLL AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $650,000.00 APPLICANT'S OPINION: $325,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 2001-1039
APPLICANT: HUMPHREYS, RANDALL
PARCEL NO.: 2622 060
PARCEL ADDRESS: ,
TOPIC:
CURRENT ASSESSMENT: $358,365.00 APPLICANT'S OPINION: $77,102.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION 2001-1068
APPLICANT: WELLS FARGO BANK NA C/O SPECIAL PROPERTIES DEPT.
PARCEL NO.: 5992a059
PARCEL ADDRESS: 0501 0000 CAMBRIDGE ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $1,946,985.00 APPLICANT'S OPINION: $3,750,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION 2001-1069
APPLICANT: WELLS FARGO BANK NA C/O SPECIAL PROPERTIES DEPT.
PARCEL NO.: 5992A059
PARCEL ADDRESS: 0501 0000 CAMBRIDGE ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $4,700,000.00 APPLICANT'S OPINION: $3,750,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION 2001-1143
APPLICANT: SELF-SERVE PETROLEUM, INC.
PARCEL NO.: 3571 017
PARCEL ADDRESS: ,
TOPIC:
CURRENT ASSESSMENT: $4,287,716.00 APPLICANT'S OPINION: $872,722.00
TAXABLE YEAR: 1998
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Thursday, August 8, 2002 at 9:35 a.m.

Present: Donald Schmidt, John McGary and Lawrence Lee

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
2001-1140	Pak Kee Leung	A.V.Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2001-0530	Safeway, Inc.	Postponed
2001-0808	Bain & Co., Inc	Postponed
2001-0811	Deltanet, Inc	Postponed
2001-0815	Coudert Brothers	Postponed
2001-0957	Shearwater Partners, LLC	Postponed
2001-0958	Shearwater Partners, LLC	Postponed
2001-0959	Shearwater Partners, LLC	Postponed
2001-0960	Shearwater Partners, LLC	Postponed

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There being no further business, the Board, at the hour of 10:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Donald Schmidt, John McGary, and Lawrence Lee

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
2001-0341	Richard Muratore	Continued to October, 2002
2001-0343	William Appler	A.V. Lowered (Assessor)
2001-0642	Richard Muratore	Continued to October, 2002

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2001-1039	Randall Humphreys	Withdrawn
2001-1068	Wells Fargo Bank NA	Withdrawn
2001-1069	Wells Fargo Bank NA	Withdrawn
2001-1143	Self-Serve Petroleum, Inc	Postponed

There being no further business, the Board, at the hour of 2:35 p.m., recessed to reconvene Thursday, August 15, 2002 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Thursday, August 22, 2002

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing

Room 406, City Hall

August 12, 2002 To August 12, 2002

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

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2) Hearing, discussion, and possible action involving:

APPLICATION 2001-0573
APPLICANT: GOLDMAN HOLDINGS INC.
PARCEL NO.: 0146 006
PARCEL ADDRESS: 0644 BROADWAY ,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $8,522,400.00 APPLICANT'S OPINION: $4,600,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

3) Hearing, discussion, and possible action involving:

APPLICATION 2001-1005
APPLICANT: JAIR, JACK
PARCEL NO.: 0101 026
PARCEL ADDRESS: 0755 0759 FILBERT ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $157,018.00 APPLICANT'S OPINION: $81,581.00
TAXABLE YEAR: 1991
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION 2001-1006
APPLICANT: JAIR, JACK
PARCEL NO.: 0091 027
PARCEL ADDRESS: 0053 0055 VALPARAISO ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $258,503.00 APPLICANT'S OPINION: $88,922.00
TAXABLE YEAR: 1991
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION 2001-1007
APPLICANT: JAIR, JACK
PARCEL NO.: 0216 004
PARCEL ADDRESS: 1323 0000 LEAVENWORTH ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $196,337.00 APPLICANT'S OPINION: $105,764.00
TAXABLE YEAR: 1991
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION 2001-1021
APPLICANT: JBEAR ASSOCIATES LLC
PARCEL NO.: 0324 002
PARCEL ADDRESS: 0345 TAYLOR ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $8,255,198.00 APPLICANT'S OPINION: $5,778,638.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION 2001-1064
APPLICANT: LARSON, JOHN
PARCEL NO.: 3793 211
PARCEL ADDRESS: 0088 0000 KING ST, #1204
TOPIC: Other
CURRENT ASSESSMENT: $1,150,000.00 APPLICANT'S OPINION: $840,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION 2001-1138
APPLICANT: WORTHWHILE DEV ICES, INC
PARCEL NO.: 2001300107
PARCEL ADDRESS: ,
TOPIC: Classification of Property in Incorrect
CURRENT ASSESSMENT: $290,000.00 APPLICANT'S OPINION: $10,752.00
TAXABLE YEAR: 2001
APPEAL TYPE: Possessory Interest
ROLL TYPE: SUPPLEMENTAL

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, August 12, 2002 at 9:38 a.m.

Present: Diane Robinson, Steve Wasserman and Lawrence Lee

Quorum present

Chairperson: Diane Robinson, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
2001-1005	Jack Jair	Continued to October, 2002
2001-1006	Jack Jair	Continued to October, 2002
2001-0778	Jack Jair	Continued to October, 2002
2001-1138	Worthwhile Devices, Inc.	A.V.Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

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Appeal No.	Name	Disposition
2001-0573	Goldman Holdings Inc.	Withdrawn
2001-1021	J Bear Associates LLC	Withdrawn
2001-1064	John Larson	Postponed

There being no further business, the Board, at the hour of 11:25 a.m., recessed to reconvene Monday, August 19, 2002 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Monday, August 19, 2002

Agenda* / Notice of Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless property admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

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Assessment Appeals Board 2 Hearing
Room 406, City Hall
August 15, 2002 To August 15, 2002
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 2001-0452
APPLICANT: ABERCROMBIE & FITCH INC
PARCEL NO.: 2001204121
PARCEL ADDRESS: 00000865 00000000 MARKET ST, 0143
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $3,531,731.00 APPLICANT'S OPINION: $761,597.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION 2001-0818
APPLICANT: SUTRO & COMPANY, INC.
PARCEL NO.: 2001200812
PARCEL ADDRESS: 00000201 00000000 CALIFORNIA ST, 0000
TOPIC:
CURRENT ASSESSMENT: $6,049,797.00 APPLICANT'S OPINION: $1,300,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

DATE POSTED
AUG 07 2002
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION 2001-0826
APPLICANT: GOODBY, SILVERSTEIN & PARTNERS, INC.
PARCEL NO.: 2001202073
PARCEL ADDRESS: 00000720 00000000 CALIFORNIA ST, 0000
TOPIC:
CURRENT ASSESSMENT: $5,991,211.00 APPLICANT'S OPINION: $2,000,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION 2001-0832
APPLICANT: HANCOCK, ROTHERT & BUNSHOFT
PARCEL NO.: 2001200253
PARCEL ADDRESS: 00000004 00000000 EMBARCADERO CENTER , 0300
TOPIC:
CURRENT ASSESSMENT: $2,440,168.00 APPLICANT'S OPINION: $750,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION 2001-0854
APPLICANT: MARINE TERMINALS CORP
PARCEL NO.: 2001200550
PARCEL ADDRESS: 00000000 00000000 PIER 80 401 CEASAR CHAVEZ ST , 0000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $1,589,585.00 APPLICANT'S OPINION: $794,793.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION 2001-0855
APPLICANT: SOFTNET SYSTEMS, INC.
PARCEL NO.: 2001400482
PARCEL ADDRESS: 00000650 00000000 TOWNSEND ST, 0225
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $561,176.00 APPLICANT'S OPINION: $0.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION 2001-0869
APPLICANT: UNITED ARTISTS
PARCEL NO.: 1084 004
PARCEL ADDRESS: 3575 0000 GEARY BLVD,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $3,299,961.00 APPLICANT'S OPINION: $1,757,961.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION 2001-0876
APPLICANT: SF THEATRES, INC. c/o UNITED ARTISTS
PARCEL NO.: 1450 008
PARCEL ADDRESS: 5400 GEARY BLVD,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $5,685,161.00 APPLICANT'S OPINION: $2,586,777.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

Assessment Appeals Board 2 Hearing
Room 406, City Hall
August 15, 2002 To August 15, 2002
9:30 AM (ALL DAY)

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Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
August 19, 2002 To August 19, 2002
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 2001-0266
APPLICANT: SEIFI AND SHEILA ZAKI
PARCEL NO.: 2001702885
PARCEL ADDRESS: ,
TOPIC:
CURRENT ASSESSMENT: $106,080.00 APPLICANT'S OPINION: $50,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION 2001-0267
APPLICANT: SEIFI AND SHEILA ZAKI
PARCEL NO.: 2001702884
PARCEL ADDRESS: ,
TOPIC:
CURRENT ASSESSMENT: $733,380.00 APPLICANT'S OPINION: $300,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION 2001-0315
APPLICANT: YAMANE, BEN
PARCEL NO.: 7283 001
PARCEL ADDRESS: ,
TOPIC: Other
CURRENT ASSESSMENT: $249,900.00 APPLICANT'S OPINION: $25,896.00
TAXABLE YEAR: 2001
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 2001-0713
APPLICANT: SINGH, MONA
PARCEL NO.: 0150 020
PARCEL ADDRESS: 1059 0000 VALLEJO ST,
TOPIC:
CURRENT ASSESSMENT: $4,500,000.00 APPLICANT'S OPINION: $3,000,000.00
TAXABLE YEAR: 2000
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION 2001-0908
APPLICANT: JONES STREET APARTMENTS LLC
PARCEL NO.: 0324 013
PARCEL ADDRESS: 0424 0000 JONES ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,944,485.00 APPLICANT'S OPINION: $1,307,200.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION 2001-0909
APPLICANT: PALACE COURT APARTMENTS
PARCEL NO.: 0323 022
PARCEL ADDRESS: 0555 O'FARRELL ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $2,257,661.00 APPLICANT'S OPINION: $1,608,780.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION 2001-0922
APPLICANT: MANTHOS, ALONZO
PARCEL NO.: 3789 713
PARCEL ADDRESS: 0229 0000 BRANNAN ST, #11-E
TOPIC:
CURRENT ASSESSMENT: $1,050,000.00 APPLICANT'S OPINION: $787,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION 2001-0976
APPLICANT: HOECK IRON WORKS
PARCEL NO.: 3755 029
PARCEL ADDRESS: 1170 1180 HARRISON ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,346,400.00 APPLICANT'S OPINION: $1,144,440.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

10) Hearing, reviewing, and deciding of waiver:

APPLICANT: LAI-CHING CHAN
PARCEL NO.: 6660 026
PARCEL ADDRESS: 891 SAN JOSE AVE,
TOPIC: REQUESTING WAIVER OF FILING FEE PER SAN FRANCISCO ADMINISTRATIVE CODE SECTION 2B.9(a)

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, August 19, 2002 at 9:35 a.m.

Present: Donald Kavanagh, Hay Miles and Diane Robinson

Quorum present

Chairperson: Diane Robinson, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
2001-0266	Seifi and Sheila Zaki	A.V.Lowered (Assessor)
2001-0267	Seifi and Sheila Zaki	A.V.Lowered (Assessor)
2001-0315	Ben Yamane	A.V.Lowered (Assessor)
2001-0922	Alonzo Manthos	A.V.Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

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Appeal No.	Name	Disposition
2001-0713	Mona Singh	Withdrawn
2001-0908	Jones Street Apartments LLC	Withdrawn
2001-0909	Palace Court Apartments	Withdrawn
2001-0976	Hoeck Iron Works	Withdrawn

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene Tuesday, August 20, 2002 at 9:30 a.m.

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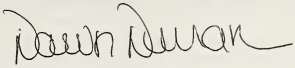
Gloria L. Young
Clerk



Dawn Duran
Administrator

Approved by the Board on Tuesday, August 20, 2002

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
August 20, 2002 To August 20, 2002
9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 2001-0133
APPLICANT: DELAMETER, MARGARET
PARCEL NO.: 0324 006
PARCEL ADDRESS: 0344 0000 ELLIS ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,374,153.00 APPLICANT'S OPINION: $915,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION 2001-0317
APPLICANT: MEIYAN ENTERPRISES, INC.
PARCEL NO.: 0326 022
PARCEL ADDRESS: 0156 ELLIS ST,
TOPIC:
CURRENT ASSESSMENT: $6,278,558.00 APPLICANT'S OPINION: $4,900,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

DATE POSTED
AUG 14 2002
Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION 2001-0344
APPLICANT: HEALY, PATRICK
PARCEL NO.: 0603 011
PARCEL ADDRESS: 2424 0000 BUCHANAN ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $4,108,560.00 APPLICANT'S OPINION: $2,200,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 2001-0345
APPLICANT: WESTERN CELL MANAGEMENT, INC.
PARCEL NO.: 3744 047
PARCEL ADDRESS: 0075 0000 FOLSOM ST, 1205
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,575,000.00 APPLICANT'S OPINION: $787,500.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION 2001-0643
APPLICANT: WESTERN CELL MANAGEMENT, INC.
PARCEL NO.: 3744 046
PARCEL ADDRESS: 0075 0000 FOLSOM ST, 1204
TOPIC: Decline in Value
CURRENT ASSESSMENT: $975,000.00 APPLICANT'S OPINION: $487,500.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

Assessment Appeals Board 1 Hearing
Room 406, City Hall
August 20, 2002 To August 20, 2002
9:30 AM (ALL DAY)

7) Hearing, discussion, and possible action involving:

APPLICATION 2001-0644
APPLICANT: WESTERN CELL MANAGEMENT, INC.
PARCEL NO.: 3744 048
PARCEL ADDRESS: 0075 0000 FOLSOM ST, 1206
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,575,000.00 APPLICANT'S OPINION: $787,500.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION 2001-0770
APPLICANT: 245 PARTNERS, LLC
PARCEL NO.: 0288 007
PARCEL ADDRESS: 0110 0000 SUTTER ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $10,327,387.00 APPLICANT'S OPINION: $8,482,743.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing
Room 406, City Hall
August 20, 2002 To August 20, 2002
1:30 PM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 2001-0228
APPLICANT: YUEN, FRANK
PARCEL NO.: 0598 010A
PARCEL ADDRESS: 1946 0000 VAN NESS AVE,
TOPIC:
CURRENT ASSESSMENT: $4,372,230.00 APPLICANT'S OPINION: $1,500,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

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3) Hearing, discussion, and possible action involving:

APPLICATION 2001-0727
APPLICANT: PACIFIC VALLEY INVESTORS
PARCEL NO.: 0305 013
PARCEL ADDRESS: 0580 0598 GEARY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $6,638,866.00 APPLICANT'S OPINION: $2,000,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

Assessment Appeals Board 1 Hearing
Room 406, City Hall
August 20, 2002 To August 20, 2002
1:30 PM (ALL DAY)

4) Hearing, discussion, and possible action involving:

APPLICATION 2001-0807
APPLICANT: GODHWANI, GAUTAM
PARCEL NO.: 0565 046
PARCEL ADDRESS: 2190 0000 BROADWAY , 11E
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $4,550,000.00 APPLICANT'S OPINION: $3,000,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 2001-0809
APPLICANT: TOY, BRUCE
PARCEL NO.: 0091 013a
PARCEL ADDRESS: 0041 0043 VALPARAISO ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $68,891.00 APPLICANT'S OPINION: $66,218.00
TAXABLE YEAR: 1987
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION 2001-0810
APPLICANT: GODHWANI, GAUTAM
PARCEL NO.: 0565 046
PARCEL ADDRESS: 2190 0000 BROADWAY , 11E
TOPIC: Decline in Value
CURRENT ASSESSMENT: $4,641,000.00 APPLICANT'S OPINION: $3,000,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION 2001-0813
APPLICANT: TOY, BRUCE
PARCEL NO.: 0091 013A
PARCEL ADDRESS: 0041 0043 VALPARAISO ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $147,974.00 APPLICANT'S OPINION: $66,218.00
TAXABLE YEAR: 1993
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION 2001-0814
APPLICANT: TOY, BRUCE
PARCEL NO.: 0091 013A
PARCEL ADDRESS: 0041 0043 VALPARAISO ST,
TOPIC: Base Year / Change in Ownership
CURRENT ASSESSMENT: $163,628.00 APPLICANT'S OPINION: $73,225.00
TAXABLE YEAR: 1999
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: WITHDRAWN

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, August 20, 2002 at 9:30 a.m.

Present: Alec Lambie, Peter Fatooh and Diane Robinson

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

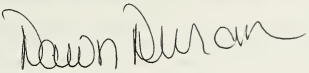
Appeal No.	Name	Disposition
2001-0345	Western Cell Management, Inc.	A.V.Lowered (Board)
2001-0345	Western Cell Management, Inc.	A.V.Lowered (Board)
2001-0345	Western Cell Management, Inc.	A.V.Lowered (Board)
2001-0807	Gautam Godhwani	A.V.Lowered (Assessor)
2001-0810	Gautam Godhwani	Withdrawn (in person)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2001-0133	Margaret Delameter	Denied (no show)
2001-0317	Meiyan Enterprises, Inc.	Postponed
2001-0344	Patrick Healy	Withdrawn
2001-0770	245 Partners, LLC	Postponed

There being no further business, the Board, at the hour of 11:10 a.m., recessed to reconvene Tuesday, August 27, 2002 at 9:30 a.m.

Gloria L. Young
Clerk



Dawn Duran
Administrator

Approved by the Board on Tuesday, August 27, 2002

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 2 Hearing

Room 406, City Hall

August 22, 2002 To August 22, 2002

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 1998-0833
APPLICANT: BARCLAYS GLOBAL INVESTORS
PARCEL NO.: 1998207920
PARCEL ADDRESS: 00000045 00000000 FREMONT ST, 1700
TOPIC:
CURRENT ASSESSMENT: $9,144,425.00 APPLICANT'S OPINION: $150,000.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

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3) Hearing, discussion, and possible action involving:

APPLICATION 1999-0408
APPLICANT: BARCLAY'S GLOBAL INVESTORS
PARCEL NO.: 1999206666
PARCEL ADDRESS: 00000045 00000000 FREMONT ST, 33RD FLR
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $11,684,986.00 APPLICANT'S OPINION: $117,000.00
TAXABLE YEAR: 1999
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

DATE POSTED
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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION 2000-0266
APPLICANT: BARCLAY'S GLOBAL INVESTORS
PARCEL NO.: 2000205023
PARCEL ADDRESS: 00000045 00000000 FREMONT ST, 33RD FLR
TOPIC:
CURRENT ASSESSMENT: $10,410,925.00 APPLICANT'S OPINION: $150,000.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

5) Hearing, discussion, and possible action involving:

APPLICATION 2000-0642
APPLICANT: BARCLAYS GLOBAL INVESTORS
PARCEL NO.: 2000900505
PARCEL ADDRESS: 00000045 00000000 FREMONT ST, 1700
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $6,137,738.00 APPLICANT'S OPINION: $1.00
TAXABLE YEAR: 1998
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION 2000-0643
APPLICANT: BARCLAYS GLOBAL INVESTORS
PARCEL NO.: 2000900506
PARCEL ADDRESS: 00000045 00000000 FREMONT ST, 1700
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $360,501.00 APPLICANT'S OPINION: $1.00
TAXABLE YEAR: 1997
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION 2001-0816
APPLICANT: BARCLAY'S GLOBAL INVESTORS
PARCEL NO.: 2001204221
PARCEL ADDRESS: 00000045 00000000 FREMONT ST, 3300
TOPIC:
CURRENT ASSESSMENT: $14,519,446.00 APPLICANT'S OPINION: $4,000,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Thursday, August 22, 2002 at 9:30 a.m.

Present: Lawrence Lee, John McGary and Mervin Conlan

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
1998-0833	Barclays Global Investors	Continued to Nov: 2002
1999-0408	Barclays Global Investors	Continued to Nov: 2002
2000-0266	Barclays Global Investors	Continued to Nov: 2002
2000-0642	Barclays Global Investors	Continued to Nov: 2002
2000-0643	Barclays Global Investors	Continued to Nov: 2002
2001-0816	Barclays Global Investors	Continued to Nov: 2002

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene Wednesday 28, 2002 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Thursday, October 10, 2002

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Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 1 Hearing

Room 406, City Hall

August 27, 2002 To August 27, 2002

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 2001-0026
APPLICANT: HORNBLOWER YACHTS, INC.
PARCEL NO.: 9900 000
PARCEL ADDRESS: ,
TOPIC: Other
CURRENT ASSESSMENT: $4,973,000.00 APPLICANT'S OPINION: $1,000,000.00
TAXABLE YEAR: 2000
APPEAL TYPE: Possessory Interest
ROLL TYPE: SUPPLEMENTAL

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3) Hearing, discussion, and possible action involving:

APPLICATION 2001-0296
APPLICANT: CHANCERY BUILDING LLC
PARCEL NO.: 0291 005
PARCEL ADDRESS: 0562 0566 MARKET ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $12,006,260.00 APPLICANT'S OPINION: $7,500,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

DATE POSTED
AUG 21 2002
Assessment Appeals Board

Assessment Appeals Board 1 Hearing
Room 406, City Hall
August 27, 2002 To August 27, 2002
9:30 AM (ALL DAY)

4) Hearing, discussion, and possible action involving:

APPLICATION 2001-0771
APPLICANT: AMC THEATRES dba KABUKI 8
PARCEL NO.: 0701 001
PARCEL ADDRESS: 1881 POST ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $3,438,372.00 APPLICANT'S OPINION: $1,031,510.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 2001-0772
APPLICANT: AMC THEATRES dba KABUKI 8
PARCEL NO.: 0701 002
PARCEL ADDRESS: 1881 POST ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $1,153,577.00 APPLICANT'S OPINION: $346,072.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION 2001-0773
APPLICANT: AMC THEATRES dba KABUKI 8
PARCEL NO.: 0701 006
PARCEL ADDRESS: 1825 POST ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: $405,742.00 APPLICANT'S OPINION: $121,722.00
TAXABLE YEAR: 2001
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, August 27, 2002 at 9:40 a.m.

Present: Alec Lambie, Diane Robinson and Frank Mahoney III

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

Appeal No.	Name	Disposition
2001-0026	Hornblower Yachts, Inc.	A.V.Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

Appeal No.	Name	Disposition
2001-0296	Chancery Building LLC	Withdrawn
2001-0771	AMC Theatres dba KABUKI 8	Withdrawn
2001-0772	AMC Theatres dba KABUKI 8	Withdrawn
2001-0773	AMC Theatres dba KABUKI 8	Withdrawn

There being no further business, the Board, at the hour of 10:45 a.m., recessed to reconvene Tuesday, October 8, 2002 at 9:30 a.m.

Gloria L. Young
Clerk

Dawn Duran
Administrator

Approved by the Board on Tuesday, October 8, 2002

Agenda* / Notice of Assessment Appeals Board

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Assessment Appeals Board 2 Hearing

Room 406, City Hall

August 28, 2002 To August 28, 2002

9:30 AM (ALL DAY)

1) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION 2000-0467
APPLICANT: ROSS STORES INC. #125
PARCEL NO.: 2000202978
PARCEL ADDRESS: 00000799 00000000 MARKET ST, 0000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $4,912,795.00 APPLICANT'S OPINION: $1,527,822.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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3) Hearing, discussion, and possible action involving:

APPLICATION 2000-0468
APPLICANT: ROSS STORES INC.#385
PARCEL NO.: 2000205953
PARCEL ADDRESS: 00002300 00000000 16TH ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $1,023,183.00 APPLICANT'S OPINION: $389,560.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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Assessment Appeals Board

4) Hearing, discussion, and possible action involving:

APPLICATION 2000-0470
APPLICANT: ROSS STORES INC. #312
PARCEL NO.: 2000202980
PARCEL ADDRESS: 00001645 00000000 VAN NESS AVE, 0000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $1,995,082.00 APPLICANT'S OPINION: $600,000.00
TAXABLE YEAR: 2000
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION 2001-0835
APPLICANT: COST PLUS, INC.
PARCEL NO.: 2001205178
PARCEL ADDRESS: 00002532 00000000 TAYLOR ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $831,262.00 APPLICANT'S OPINION: $418,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION 2001-0836
APPLICANT: ROSS STORES INC
PARCEL NO.: 2001202541
PARCEL ADDRESS: 00000799 00000000 MARKET ST, 0000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $4,688,005.00 APPLICANT'S OPINION: $1,514,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION 2001-0837
APPLICANT: ROSS STORES INC
PARCEL NO.: 2001202543
PARCEL ADDRESS: 00001645 00000000 VAN NESS AVE, 0000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $1,939,170.00 APPLICANT'S OPINION: $684,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION 2001-0838
APPLICANT: ROSS STORES INC
PARCEL NO.: 2001204995
PARCEL ADDRESS: 00002300 00000000 16TH ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: $1,013,487.00 APPLICANT'S OPINION: $386,000.00
TAXABLE YEAR: 2001
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227
E-MAIL: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

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NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

THURSDAY, AUGUST 29, 2002
9:30 AM

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1) Public Comment on any agenda item.

2) **CLOSED SESSION DELIBERATIONS on the following applications** (Pursuant to Revenue and Taxation Code Section 1605.4):

A. **Application 2000-0700**
Parcel #3740 033
Assessed Value: $43,821,804
Applicant: Main Plaza, LLC
1997 Supplemental Roll – Real Property
Applicant Opinion of Value: $18,931,804

B. **Application 2000-0701**
Parcel #3740 033
Assessed Value: $44,200,439
Applicant: Main Plaza, LLC
1998 Supplemental Roll – Real Property
Applicant Opinion of Value: $19,310,439

C. **Application 2000-0702**
Parcel #3740 033
Assessed Value: $45,019,472
Applicant: Main Plaza, LLC
1999 Escape Roll – Real Property
Applicant Opinion of Value: $19,696,647

DATE POSTED
AUG 23 2002
Assessment Appeals Board

D. **Application 2000-0703**
Parcel #3740 033
Assessed Value: $45,919,861

Applicant: Main Plaza, LLC
2000 Escape Roll – Real Property
Applicant Opinion of Value: $20,090,579

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

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Phone (415) 554-6778
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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco CA., 94102-4697

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NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

MONDAY, SEPTEMBER 9, 2002
9:30 AM

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Applicant: Main Plaza, LLC
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Applicant Opinion of Value: $19,696,647

DATE POSTED
SEP 06 2002
Assessment Appeals Board

D. **Application 2000-0703**
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Applicant: Main Plaza, LLC
2000 Escape Roll – Real Property
Applicant Opinion of Value: $20,090,579

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

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ASSESSMENT APPEALS BOARD
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San Francisco CA., 94102-4697

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AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

TUESDAY, SEPTEMBER 10, 2002
9:30 AM

CANCELLED

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CANCELLED

DATE POSTED
SEP 06 2002
Assessment Appeals Board

CANCELED

CANCELED

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Applicant: Main Plaza, LLC
2000 Escape Roll – Real Property
Applicant Opinion of Value: $20,090,579

3) Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)

4) Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)

5) Adjournment.

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NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 3** HEARING
ROOM 406, CITY HALL, 1 DR. CARLTON B. GOODLETT PLACE

TUESDAY, SEPTEMBER 10, 2002
1:30 P.M.

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1) Public Comment

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4) Board to meet with legal counsel to discuss pending litigation, IBM Personal Pension Plan v. the City and County of San Francisco, a Municipal Corporation; the Assessment Appeals Board for the City and County of San Francisco, filed in Superior Court by taxpayer, case no. 404897, and City and County of San Francisco v. Assessment Appeals Board of the City and County opf San Francisco, case no. 50087, regarding the below listed applications. Property known as One Market Plaza, Block and Lot Nos. 3713-007 and 3741-031.

DATE POSTED
SEP 06 2002
Assessment Appeals Board

APPEAL NO.	ROLL YEAR	APPLICANT NAME
92-0937	86	One Market
92-0938	87	One Market
92-0939	87	One Market
92-0940	88	One Market
92-0941	88	One Market
92-0942	89	One Market
92-0943	89	One Market
92-0944	90	One Market
92-0945	90	One Market
92-0946	91	One Market
92-0947	91	One Market
92-0948	92	One Market
92-0949	92	One Market
92-0950	86	Equitable Life
92-0951	87	Equitable Life
92-0952	87	Equitable Life
92-0953	88	Equitable Life
92-0954	89	Equitable Life
92-0955	89	Equitable Life
92-0956	90	Equitable Life
92-0957	90	Equitable Life
92-0958	91	Equitable Life
92-0959	91	Equitable Life
92-0960	92	Equitable Life
92-0961	92	Equitable Life
92-0962	88	Equitable Life
93-5268	93	Equitable Life
93-6768	93	One Market
94-1487	94	Equitable Life
94-1488	94	Equitable Life
94-2329	94	One Market
94-2330	94	One Market
94-3207	87	Equitable Life
94-3208	88	Equitable Life
94-3209	89	Equitable Life
94-3210	90	Equitable Life
94-3211	91	Equitable Life
94-3212	92	Equitable Life
94-3511	86	Equitable Life

3) Reconvene in Open Session

A) Possible report on action taken in closed session (Pursuant to Government code Section 54957.1 and San Francisco Administrative Code Section 67.14)
B) Vote to elect whether to disclose any or all discussions held in closed session. (Pursuant to San Francisco Administrative Code Section 67.14(a).)

4) Adjourn

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ASSESSMENT APPEALS BOARD
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San Francisco, CA 94102-4697

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NOTICE OF CLOSED SESSION MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

THURSDAY, SEPTEMBER 19, 2002
9:30 A.M.

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1) Public Comment

2) **CLOSED SESSION** (Pursuant to Revenue and Taxation Code Section 1605.4)

Board to review documents and correspondence received to date from the parties; meet and consult with legal counsel regarding legal issues relating to the following appeal applications:

APPLICATION NUMBERS 88-0144 through 88-0157; 89-0438 through 89-0449 and 89-0451; 90-0464, 90-0465 and 90-0467 through 90-0476; 91-0580 through 91-0592; 92-0726 through 92-0738; 93-6487 through 93-6496; 94-2125 through 94-2137; 94-2570 through 94-2582; 95-1713 through 95-1725; 95-1726 through 95-1738; 96-1949 through 96-1961; 97-0262 through 97-0274; 98-0[illegible]

DATE POSTED
SEP 13 2002
Assessment Appeals Board

through 98-0980; 99-0568 through 99-0579; 00-0541 through 00-0549; and 01-0652 through 01-0660. All applications filed by Robert S. Beach, agent at the time of filing, on behalf of various applicants as listed below:

- St. Francis Square Apts.
- JAE Properties
- Thomas Paine Partners
- Prince Hall Ltd.
- Friendship Village II
- Vista Del Monte
- Buchanan Park Ltd
- Laurel West Ltd.
- Third Baptist Gardens
- Friendship Village I
- Mission Housing Development
- Glenridge Apts. Residents' Council

3) Adjourn

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NOTICE OF SPECIAL MEETING

AGENDA/NOTICE OF ASSESSMENT APPEALS **BOARD No. 1** HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

THURSDAY, SEPTEMBER 19, 2002
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1) Public Comment

2) **APPLICATIONS** 88-0144 through 88-0157; 89-0438 through 89-0449 and 89-0451; 90-0464, 90-0465 and 90-0467 through 90-0476; 91-0580 through 91-0592; 92-0726 through 92-0738; 93-6487 through 93-6496; 94-2125 through 94-2137; 94-2570 through 94-2582; 95-1713 through 95-1725; 95-1726 through 95-1738; 96-1949 through 96-1961; 97-0262 through 97-0274; 98-0969 through 98-0980; 99-0568 through 99-0579; 00-0541 through 00-0549; and 01-0652 through 01-0660.

DATE POSTED
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Assessment Appeals Board

Above applications filed by Robert S. Beach, agent at the time of filing, on behalf of the various applicants as listed below:

- St. Francis Square Apts.
- JAE Properties
- Thomas Paine Partners
- Prince Hall Ltd.
- Friendship Village II
- Vista Del Monte
- Buchanan Park Ltd
- Laurel West Ltd.
- Third Baptist Gardens
- Friendship Village I
- Mission Housing Development
- Glenridge Apts. Residents' Council

This meeting is to hear legal arguments from the parties regarding Revenue & Taxation Code §1604, and regarding the impact of the Court of Appeal decisions in case no. A075003 [Mission Housing Development Company, et al v. City and County of San Francisco (1997) 59 Cal.App.4th 55] and case no. A085662 [Mission Housing Development Company, et al v. City and County of San Francisco] as it relates to the above-noted applications.

3) Adjourn

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